



## WSFR Land Reconciliation Process Best Practices

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**Summary:** This provides Wildlife and Sport Fish Restoration Program (WSFR) staff best management practices for reconciling land inventory records between financial assistance recipients and WSFR on WSFR-funded real property and water rights acquisitions. The best practices were developed by the WSFR Lands Team (a Team of Regional and HQ staff with interest and expertise in WSFR real property matters) in response to a request from WSFR Chiefs for consistent practices to resolve land inventory reconciliation audit findings. This document also provides details for submitting reconciled documents to the Office of the Inspector General (OIG).

**Program:** WSFR-administered programs that purchase land or other real property.

**Background:** Financial assistance recipients are required to maintain adequate records (that include accurate and complete inventories) and control of all federally-funded real property. This includes full fee acquisitions, less than full fee acquisitions, and partial interests that the recipient or a third party donates as match for a project. Maintaining accurate records helps to ensure that the real property interest is managed for and continues to serve the authorized purposes under the specific award. Requirements for recordkeeping are found at [49 CFR 24.9](#), [2 CFR 200.333](#), and [50 CFR 80.90](#), as well as other regulations specific to individual assistance programs. WSFR Regional offices must also maintain real property records and the Federal records must be consistent with recipient's records. The Department of the Interior, Office of Inspector General, performs WSFR audits and has determined through multiple findings that financial assistance recipients and the WSFR programs have failed to adequately reconcile real property inventories and ensure compliance with these regulatory requirements. These Best Management Practices set minimum requirements for reconciling State and Federal records for real property acquired with WSFR funds.

**Authorities:** Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, ([2 CFR 200](#))

Uniform Relocation Assistance and Real Property Acquisition for Federal and Federally-Assisted Programs ([49 CFR 24](#))

Administrative Requirements, Pittman-Robertson Wildlife Restoration and Dingell-Johnson Sport Fish Restoration Acts, ([50 CFR 80](#))

Conservation of Endangered and Threatened Species of Fish, Wildlife, and Plants ([50 CFR 81](#))

National Coastal Wetlands Conservation Grant Program ([50 CFR 84](#))

State Wildlife Grant Program ([CFDA 15.634](#))

Great Lakes Restoration Initiative ([CFDA 15.662](#))

Highlands Conservation Act of 2004 ([CFDA 15.667](#))

Coastal Impact Assessment Program ([CFDA 15.668](#))

Director's [letter](#) dated March 29, 2007, requesting States and other financial assistance recipients maintain an accurate and complete inventory of all real property that has been acquired using Federal assistance funding.

**Discussion:** The reconciliation process involves three main information categories that must align between the recipient's and WSFR's real property inventories: *Property Identification*, *Funding Source*, and *Property Size/Water Rights*. Although there may be additional information in the recipient files, the Federal inventory, or the tracking program, these three information categories are the most reliable to ensure that records are consistent. The three information categories identified above consist of multiple pieces of information and data may be contained in one data field (property size/water rights) or multiple data fields (property identification and funding), depending on the nature of the data organization. Land records are reconciled when WSFR and the non-Federal agency have identified all WSFR-funded real property in their respective record systems and there is documented agreement on all real property that aligns the three minimum information categories of property identification, funding source, and property size or water rights.

**Best Practice:** The three information categories identified above may be contained in one data field (property size/water rights) within the TRACS database or multiple fields (property identification and funding) within the TRACS database. In order to reconcile real property records, the person or persons responsible for data entry will concentrate the data recorded on these primary information categories.

**Step 1: *Property Identification*:** Ensure that property records the recipient and WSFR are comparing actually reference the same property, parcel, or tract. Although not limited to these fields, WSFR identifies interests acquired in real property by comparing the following commonly-occurring fields:

- Award Number
- Facility/Area/Property Name
- County
- Grantor/Seller/Vendor
- Type of Interest (Fee interest or partial interest))
- Location information: (PLSS, Latitude/Longitude, or metes and bounds)
- Acquisition Date (Best available or an agreed-upon date)

**Step 2: *Funding Source(s)*:** Funding Source information is necessary to validate and ensure that assets are properly managed as a federally-assisted acquisition and maintained for the purposes of the specific award. WSFR determined that the funding amount or percentage is an unreliable metric due to different ways States record acquisitions with multiple funding sources. WSFR recommends that administrators consult the award and administrative record if there is a question about funding source. Real property

used as non-Federal match must be included in the inventory and indicate the program and award it is matching. Administrators can most readily determine funding source according to:

- Federal Grant number (FBMS and/or FAIMS), and
- Grant Program(s) Identification (CFDA # or program abbreviations)

**Step 3: Property Size or Water Rights:** Property size or water rights the recipient acquires is nearly always recorded in a single inventory field. There may be multiple ways the property size (survey vs. metes and bounds) or water rights (cubic feet per second or acre-feet) have been measured or calculated (from GIS, for example) which can result in significantly different values that must be reconciled between the recipient and Federal inventory systems. In some instances, the number of property records in the inventory can make reconciliation of acreage for every parcel extremely difficult. Award recipients and WSFR personnel can apply a step-down approach that will provide the best available estimate for the reconciliation. The WSFR program has accepted differences with conditions applied to those inventory records for future correction. The Appendix discusses the acreage reconciliation process or approach that can be employed to resolve differences in acreage between the WSFR land inventories and those inventories WSFR financial assistance recipients use.

**Audit Reconciliation Resolution:** When reconciliation is in response to an audit, WSFR requires some form of resolution notification to close out the reconciliation process. Upon reconciliation completion, WSFR must officially address the Corrective Action Plan (CAP) developed in response to the audit findings.

The WSFR Regional Chief will send a letter to the State Agency or other award recipient acknowledging that the reconciliation is complete (inventories match or both agencies are aware of the differences and have agreed on a resolution for each item) and that the finding is resolved. The WSFR Regional Chief should forward this letter as an attachment to the memorandum informing WSFR auditors (Branch Chief, Compliance Branch, FASO Division) of the results of the reconciliation as it relates to the CAP.

The letter to the State Agency or other financial assistance recipient and the “resolution memorandum” from the Regional WSFR Chief to the Chief, Compliance Branch could follow one of three approaches described below depending on the results of the reconciliation:

(1) State that the reconciliation is complete and all differences in the inventories have been corrected, and that the finding is resolved. In this situation, WSFR determines there is no need to transmit additional detailed information because all records are reconciled and all issues are resolved and corrected.

(2) Include a Summary of Findings and Disposition addressing the finding related to the real property reconciliation. The State agency or other financial assistance recipient will attach to the resolution memo, or transmit under separate cover, the resolution documents that summarize the reconciled inventory. This format is necessary when there are a significant number of corrections. In this case, corrections may not have all been implemented, but are known to both agencies and are in progress.

(3) Include an attached report addressing all findings. Agencies use this approach when there are many differences between the financial assistance award recipient and Federal agency inventories and there are many corrections requiring resolution in the future (e.g., replacement property is acquired or funds are returned).

## APPENDIX

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### Acreage Reconciliation Process

The Wildlife and Sport Fish Restoration Program (WSFR) compiled land record data using metadata from the Federal Assistance Information Management System (FAIMS) in December 2011. Each WSFR Region modified the data to reflect additions and changes that have occurred since FAIMS was decommissioned. WSFR staff compared WSFR land records to various State databases and discovered many discrepancies in acreage. Reasons for these differences include transcription errors, estimation errors, and State sales or exchanges following initial acquisitions that were not recorded in WSFR records. A detailed review of the State records will resolve many discrepancies.

Many of the differences, however, are based on how acreage was determined originally. For some acquisitions acreage was based solely on information in the deed. Others were checked and adjusted by the Regional Engineer or other qualified U.S. Fish and Wildlife Service (Service) employee against the original General Land Office (GLO) plats (GLO States only), based on new and more accurate surveys, or converted to digitized acreages for use in geographic information systems (GIS). Ultimately, States did not always report the same acreage as did WSFR.

A simple, but common, example is where the State's initial proposal was based on an option for a standard section of 640 acres. After a Regional Engineer or other qualified Service employee review, they determined that the section only contained 638 acres according to the GLO plat. WSFR may have approved payment based on 638 acres and recorded that number while the state may have recorded the initial 640 acres in their records.

#### ***Acreage Reconciliation***

To resolve data discrepancies, we recommend the following hierarchy of documentation:

- (1)** Where an accurate survey was provided or a new survey was completed, the recorded survey acreage should be the official acreage.
- (2)** In the absence of a new survey, the review completed by a Regional Engineer or other qualified Service employee on which the land payment was based, should be considered the official acreage.
- (3)** If no new survey and no qualified Service employee reviews are available, then the recorded deed acreage should supersede other values.
- (4)** Where recorded acreage differs and WSFR cannot determine actual acreage from a survey, a qualified Service employee's review, or a deed, WSFR must find additional supporting information in other documents prior to the proposed purchase (e.g. title insurance, Attorney General's certification of title, etc.) and verified to reinforce the acreage documented. The WSFR Program and the State Agency must agree that the supporting documentation is sufficient.
- (5)** If none of the above are available, then the acreage noted on the summary of land costs the State agency submitted as part of the final performance report, will suffice for

documentation.

**(6)** In the absence of all of the resources listed above, we recommend that arbitrary agreement of acreage be determined mutually by State and Service representatives. Representatives will facilitate the process by recalculating acreage based on the legal description in the deed. As a last resort, grant managers may draw a polygon from the legal description and the most reliable maps available.

Once WSFR and the State Agency have determined the “official acreage” by following the recommended hierarchy of evidence detailed above, the agencies will mutually agree and document the data and how it was determined in both State and WSFR records